DOCUMENT RESUME

ED 343 251 EA 023 808

AUTHOR Walters, Donald L.
TITLE Inequalities in Pennsylvania School Finance.
PUB DATE Feb 92
NOTE 29p.; Paper presented at the Annual Meeting of the Pennsylvania Educational Research Association (Philadelphia, PA, February 27-28, 1992).
PUB TYPE Speeches/Conference Papers (150) -- Reports - Research/Technical (143)

EDRS PRICE MF01/PC02 Plus Postage.
DESCRIPTORS *Educational Equity (Finance); Educational Finance; Elementary Secondary Education; *Equalization Aid; *Expenditure per Student; Fiscal Capacity; Property Taxes; *Public Schools; *School District Spending; *Tax Effort
IDENTIFIERS *Pennsylvania

ABSTRACT

Findings from a study that determined the degree of difference that exists in educational expenditures per pupil in Pennsylvania public school districts are presented. Specifically, the study compared districts with the highest and lowest expenditures and suburban with urban districts on the basis of expenditures, enrollment, revenue, wealth, local tax effort, and location. Financial and enrollment data were extracted from reports compiled and issued in February 1991 by the Pennsylvania Department of Education. Findings indicate that the differences are more pronounced between the largely suburban and rural schools than between a wealthy suburban area and its urban neighbor. The differences support the conclusion that inequalities exist in Pennsylvania school district financing. Reliance on the local property tax for revenue contributes to the unequal distribution of resources for education. However, unequal expenditures do not necessarily mean educational inequities; differences in terms of a value system or set of priorities must be assessed. Five tables and one figure are included. Tne names of the school districts in the top 25 of expenditures and in the bottom 25 are listed. (14 references) (LMI)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

ED343251

INEQUALITIES IN PENNSYLVANIA SCHOOL FINANCE

Donald L. Walters, Ed.D.

Pennsylvania Educational Research Association

Annual Meeting

February 27 - 28, 1992

Philadelphia, Pennsylvania

U.S. DEPARTMENT OF EDUCATION
Office of Educational Research and Improvement
EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)

☑ This document has been reproduced as received from the person or organization originating it.

☐ Minor changes have been made to improve reproduction quality.

• Points of view or opinions stated in this document do not necessarily represent official OERI position or policy.

"PERMISSION TO REPRODUCE THIS MATERIAL HAS BEEN GRANTED BY

D. Walters

TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)."

Address: P.O. Box 451
Gwynedd, PA 19436

EA 023 808

BEST COPY AVAILABLE

Table of Contents

	Page
Introduction	1
The Problem	2
Method	3
Results	5
Top 25 vs Bottom 25	5
Expenditures	5
Enrollment	6
Revenue	8
Wealth	9
Local Effort	9
Location	10
Suburban vs Urban	13
Expenditures	13
Enrollment	14
Revenue	14
Wealth	16
Local Effort	16
Location	17
Discussion	17
Endnotes	20
Appendix: List of School Districts	22

INEQUALITIES IN PENNSYLVANIA SCHOOL FINANCE

Inequalities in Pennsylvania school finance became a major topic of public discourse with the filing in January 1991 of a class action suit in the Commonwealth Court of Pennsylvania. The Pennsylvania Association of Rural and Small Schools (PARSS) was joined by individual school districts and students in suing the governor and secretary of education in what is known as PARSS et al. vs. Casey. The complaint alleges that Pennsylvania's method of funding instructional expenses in public schools is unconstitutional because it violates the education clause of the Pennsylvania Constitution, the right to equal protection of the laws guaranteed by the Pennsylvania Constitution, and the Fourteenth Amendment to the United States Constitution.

Studies of Pennsylvania school finance during the 1980's revealed significant disparities. When the sixteen districts that had the highest actual instruction expense per student were compared to the sixteen lowest districts in 1982, the gap across each year through 1988 was found to be large and persistent.[1] Moreover, when the 100 richest and 100 poorest districts were compared between 1985 and 1989, state funding increased more for the rich (42%) than for the poor (36%). And, even though local revenues also increased more for the rich (37% vs. 22%), local tax effort for the rich decreased 5% while it increased 6% for the poor.[2]

In observing that local wealth varies widely across Pennsylvania, the Center for Rural Pennsylvania found, "Over 90 percent of all rural districts can be classified as poor because they are below the state average in wealth available per student."[3] At the same time, the Center contended that poor schools were exerting a greater effort than were wealthy schools while finding that fewer of their high school seniors planned to pursue postsecondary education.[4]

In the 1980's, court cases on school finance often emphasized the difference in spending at the opposite ends of the continuum in a state. In Texas, differences in spending between the bottom 50 and the top 50 districts influenced the court's decision. In New Jersey, the court ordered that the funding per pupil in the bottom districts (the poorest 28) be made substantially equivalent to the top districts (the 109 wealthiest).[5] Likewise, the strategy of the plaintiffs in West Virginia was on "a worse case scenario rather than on the variance . . . that existed among the state's fifty-five school districts."[6] It is this approach of examining contrasts that guided the formulation of this study.

The Problem

The debate about the method of financing the public schools in Pennsylvania has been intensified by allegations of serious inequalities in resources among school districts. The major question of this study is: what degree of difference

exists in expenditures per pupil for education in Pennsylvania public school districts?

For districts at opposite ends of the expenditure continuum, what are the differences in actual instruction expense per student? What differences are there in district size (ADM) and sources of revenue? What differences are there in wealth and tax effort? What differences are there in geographic location?

Similar questions are also raised about differences between suburban and urban districts as exemplified by a wealthy suburban county and its neighboring city district.

Method

Financial and enrollment data were extracted from reports compiled and issued in February 1991 by the Pennsylvania Department of Education.[7] These data covered fiscal year 1988-89. Market values of real property were those determined for 1988 by the Pennsylvania State Tax Equalization Board. Because of inflation, dollar values per se are of less importance than the relationships they reveal among the selected variables.

An ex post facto design comparing those districts with the highest expenditures to those with the lowest was constructed. This approach may be described as the "extreme groups method."[8] The maxmincon principle[9] whereby maximum variance or contrast

is sought between groups on the independent variable also underlies this design.

In the distribution of districts by total expenditures per average daily membership (Exp/ADM), the highest 5 percent and the lowest 5 percent were selected. Based on the 500 operating school districts in Pennsylvania, this process yielded the 25 highest spending districts (Top 25) and the 25 lowest spending districts (Bottom 25). (Bryn Athyn, a non-operating district, was eliminated from the total distribution of 501 districts.) This process is distinct from calculations based on the restricted range (the difference between the 5th and 95th percentiles) and from the Federal range ratio (the restricted range divided by the 5th percentile).[10] Among the districts selected, the last one in the Top 25 is at the 95th percentile on Exp/ADM and the first one in the Bottom 25 is at the 5th percentile.

To avoid the problem of differing ADM's among the districts, district means were not used. The individual student, not the district, was selected as the unit of analysis.[11] Therefore, for each group of districts, the total number of ADM's and the total sum of dollar amounts on fiscal variables were calculated. Means and percentages derived from these totals represent group values, not district values.

Additional analyses were conducted with all districts in a suburban county (Montgomery County) and their neighboring urban district (School District of Philadelphia). This comparison

enabled an examination of differences within the same general economic region. It also paralleled the contrasts vividly illustrated in the popular work of Jonathan Kozol.[12]

Differences between groups were analyzed by comparing relative distributions and by computing ratios. The value for the higher Exp/ADM group was used as the numerator; the value for the lower Exp/ADM group, as the denominator. The process followed the "winners-and-losers" ratio design.

Results

Top 25 vs Bottom 25

Expenditures. The amount of expenditures per student in average daily membership (Exp/ADM) in the Top 25 was more than double (2.19) that for the Bottom 25 (see Table 1). The extreme between the highest (rank 1) and the lowest (rank 500) Exp/ADM in the state was more than triple (3.19). In 1988-89 dollars, a class of twenty students in a Top 25 school had nearly $78,000 more worth of expenditures supporting it than did a class of twenty in a Bottom 25 school ($143,320 to $65,360).

Comparisons using Exp/ADM are based on the total expenditures of the General Fund, the fund which a district's annual budget supports. Not all district expenditures are included in this fund. Excluded, for example, are expenditures for the capital projects, cafeteria, athletic, and student

activities funds. The General Fund, however, does include expenditures for a number of support services which are not directly related to instruction such as transportation, maintenance, health, administration, and business operations.

A measure used in Pennsylvania to provide an index of the cost of instruction is actual instruction expense per student (AIE/ADM). AIE is found by subtracting from the total expenditures of the General Fund the amounts for:

> health services, transportation, debt service, capital outlay, homebound instruction, community/junior college education programs and payments to area vocational-technical schools. Deductions are also made for selected local, state and federal revenues and for other financing sources.[13]

On the basis of AIE/ADM, the amount in the Top 25 was again more than double (2.10) that for the Bottom 25. In 1988-89 dollars, a class of twenty students in the Top 25 had approximately $60,000 more in expenditures for instruction than did a similar class in the Bottom 25 ($114,960 to $54,760).

Enrollment. The Top 25 represented 7.2% of the students (ADM) in Pennsylvania while the Bottom 25 represented 3.8% (see Table 1). The School District of Pittsburgh (39,558 ADM), the second largest district in Pennsylvania, tended to inflate the size of the Top 25. With Pittsburgh included, the Top 25 represented nearly twice (1.92) as many students as did the Bottom 25. Without Pittsburgh, the remaining Top 24 only

Table 1. Expenditure Contrasts in Pennsylvania Public Schools

	PA	Top 25	Bottom 25	Ratio
		Rank 1	Rank 500	
Exp/ADM		$8660	$2718	3.19
Exp/ADM	$4828	$7166	$3268	2.19
AIE/ADM	3843	5748	2738	2.10
ADM	1,645,969	119,025	61,870	
% of State ADM		7.2%	3.8%	
Mean ADM		4,761	2,475	1.92

Legend

ADM--Average Daily Membership

AIE--Actual Instruction Expense

Exp/ADM--Expenditures per ADM

Top 25--Districts ranking 1-25 on Expenditures/ADM

Bottom 25--Districts ranking 276-500 on Expenditures/ADM (Bryn Athyn, a non-operating district, ranked 501 on Expenditures/ADM and was excluded in this analysis.)

exceeded the Bottom 25 by an average of 836 students per district (3,311 to 2,475).

Top 25 districts, other than Pittsburgh, ranged in size from 438 to 8,760 students (ADM). A total of three districts in this group had fewer than 1,000 students. The middle thirteen of Top 25 districts ranged from 2,686 to 4,215 students. Bottom 25 districts ranged from 1,009 to 7,936 students. The middle thirteen in this group ranged from 1,678 to 2,863 students. The Top 25 represented greater variety in number of students per district than did the Bottom 25.

Revenue. Revenue per student in the Top 25 was double (2.04) that per student in the Bottom 25, a rate necessary to fund the greater expenditures per student noted above. More revealing is the comparison by source of revenue. The Top 25 raised nearly four times (3.93) more per student locally than did the Bottom 25. Moreover, more than three-fourths (75.2%) of Top 25 revenue came from local sources. The major source of revenue for the Bottom 25 was state aid (57.7%). Even though federal aid was proportionately greater in the Bottom 25 (3.3% versus 2.6%), the federal dollars per student was more than one and a half (1.58) times greater for Top 25 students (Table 2).

When revenue and expenditures are compared, Top 25 schools had excess revenue of $191/ADM; Bottom 25 schools had excess revenue of $347/ADM. Even if Bottom 25 schools had spent all their revenue, their Exp/ADM would have been barely half (50.4%) of that for the Top 25.

Wealth. .The greater wealth in the Top 25 certainly facilitated the greater production of local revenue there. Although having only 7.2% of the state's students, the Top 25 possessed 14.9% of the state's real property value (market value). In contrast, the Bottom 25 had 3.8% of the students with only 2.2% of the wealth measured in market value. As a consequence, the Top 25 had nearly three and a half (3.48) times as much wealth behind each student than did the Bottom 25 (see Table 2).

The market value of real property is a value calculated by the State Tax Equalization Board to compensate for varying assessment practices across the state. School districts, of course, must fix their tax rates on assessed value, not market value. Despite arguments that the value of real property is not the best proxy of a district's wealth, real estate taxes continue to provide the bulk of local revenue to Pennsylvania schools. In 1988-89, current and interim real estate taxes accounted for 77.2% of locally collected school taxes.[14]

Local effort. Tax effort looks beyond differences in ability to pay to how districts draw upon their wealth. To provide a measure which compensates for differences in assessment rates, Pennsylvania calculates equalized mills based on the market value of real property. This figure expresses the millage rate as a function of all local revenue divided by the district's market value. This measure does not distinguish among alternative taxes a district may use in addition to the

property tax. Furthermore, although Pennsylvania includes a measure of personal income in computing a district's aid ratio, districts themselves depend overwhelmingly on the property tax for local revenue.

Using equalized mills as a proxy for effort, the Top 25 exerted slightly greater effort (1.13) than did the Bottom 25 (see Table 2). When the districts' averages were calculated, virtually the same result (1.15) was found. These findings indicate that Top 25 schools not only have more wealth but are taxing themselves to a greater degree than are Bottom 25 schools. This finding contradicts the often expected outcome that less wealthy districts tax themselves at greater rates than do the more wealthy ones. Perhaps most striking (Table 2) is the finding that both Top (20.4 EM) and Bottom (18.1 EM) groups exerted less effort than was typical for the state as a whole (21.2 EM).

Location. Geographically, the Top 25 districts clustered around Pennsylvania's two largest urban areas, Philadelphia and Pittsburgh (see Table 3 and Figure 1). Six of the Top 25 were in Allegheny County and included Pittsburgh itself. The remaining nineteen were located in the four counties in the Philadelphia area. The School District of Philadelphia ranked 93rd on Exp/ADM and, therefore, was in neither the Top nor Bottom group. (Philadelphia's rank placed it at the 81st percentile.)

Table 2. Revenue, Wealth, and Tax Effort of the Top 25 and Bottom 25 School Districts as Ranked on Expenditures/ADM

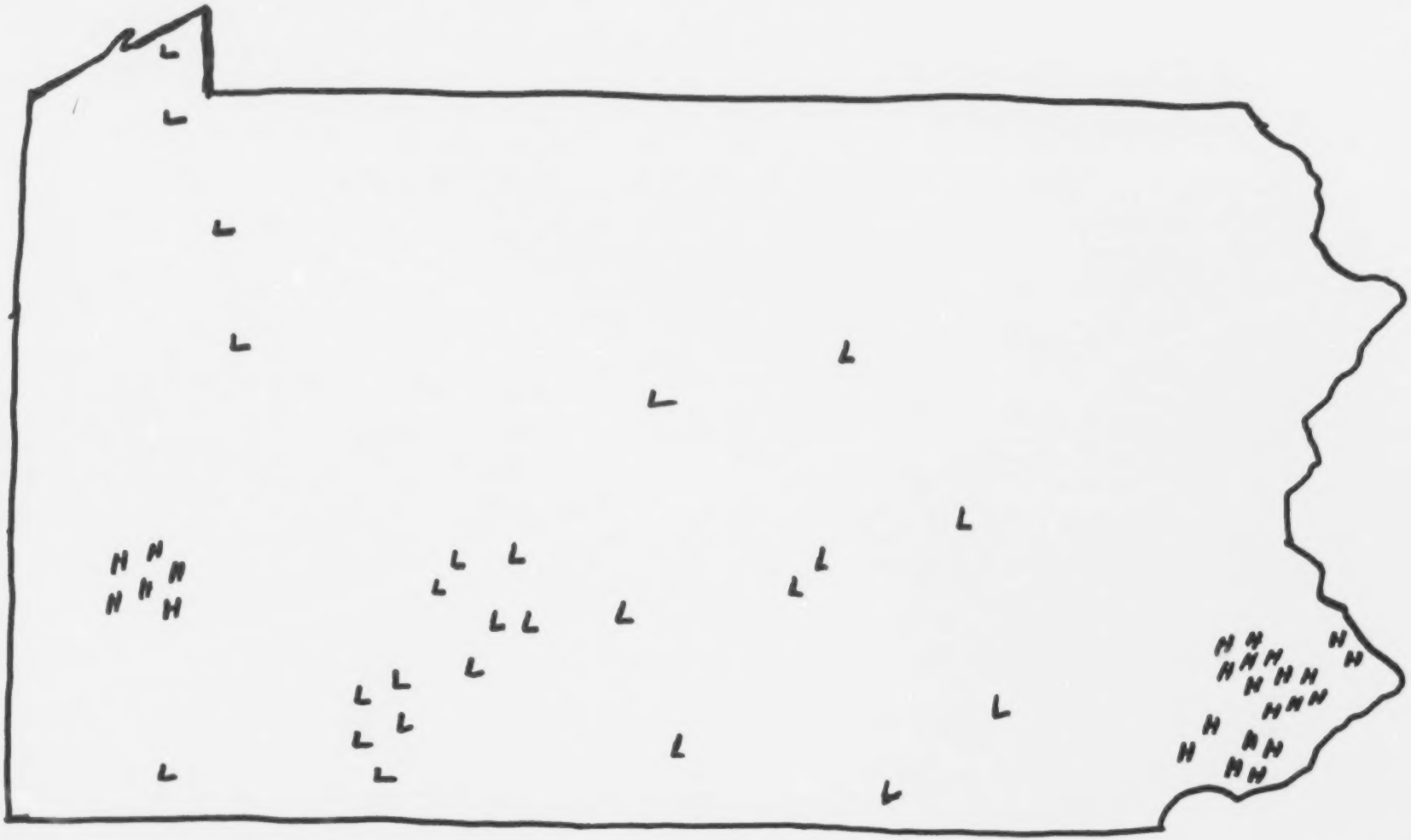
	PA		Top 25		Bottom 25		Ratio
	$/ADM	%	$/ADM	%	$/ADM	%	
Revenue Source							
Local	2795	56.8	5534	75.2	1409	39.0	3.93
State	1958	39.8	1635	22.2	2087	57.7	0.78
Federal	168	3.4	188	2.6	119	3.3	1.58
Total	4921	100.0	7357	100.0	3615	100.0	2.04
Wealth							
MV (millions)	217,211		32,260		4,824		
% of State MV			14.9%		2.2%		
MV/ADM	131,965		271,032		77,962		3.48
Tax Effort							
Equalized Mills	21.2		20.4		18.1		1.13
District Mean	20.3 (Median)		19.5		17.0		1.15
Stand Deviation			4.6		2.3		

Legend

MV--Market Value of real property
Equalized Mills--Local Revenue X 1000 / Market Value

Table 3. Location by County of Top 25 and Bottom 25 School Districts

Top 25	f	Bottom 25	f		f
Allegheny	6	Bedford	1	Lancaster	1
Bucks	2	Blair	3	Lycoming	1
Chester	2	Cambria	2	Perry	2
Delaware	4	Centre	1	Schuylkill	1
Montgomery	11	Clarion	1	Somerset	5
		Erie	2	Venango	1
Total	25	Fayette	1	York	1
		Franklin	1		
		Huntingdon	1	Total	25



H - "Top 25" School District on Exp/ADM

L - "Bottom 25" School District on Exp/ADM

P E N N S Y L V A N I A

Figure 1

The Bottom 25 districts were scattered across 16 of Pennsylvania's 67 counties. One county was home to five of these districts. In eleven cases, one county had only one such district. No county had districts in both the Top 25 and Bottom 25.

The majority of the Bottom 25 were in the southwestern and central western portions of the state east of Pittsburgh. They were located in or near the Allegheny Mountains; many were on the eastern slope of the physical feature called the Allegheny Front. The Allegheny Mountains are mostly covered by forests. Valleys between the ridges often contain good farmland, although the farms may be small. A few districts were in fertile agricultural areas such as Lancaster and York counties, but most were in mountainous or hilly areas.

Suburban vs Urban

The urban district selected was the School District of Philadelphia, the largest district in the state. Because eleven of the Top 25 districts were in Montgomery County, it was selected to provide the sharpest contrast to Philadelphia from among the neighboring counties.

Expenditures. In both Montgomery County and Philadelphia, the Exp/ADM exceeded the state average (see Table 4). Philadelphia ranked 93rd in the state. The average rank of Montgomery County school districts was 50th. When examined as

individual school districts, four of twenty-one districts (excluding Bryn Athyn, a nonoperating district) in Montgomery County had lower Exp/ADM than did Philadelphia.

On both Exp/ADM and AIE/ADM, Montgomery County schools expended 25% more than did Philadelphia (see Table 4). In 1988-89 dollars, a class of twenty students in Montgomery County had $20,620 more in expenditures for instruction (AIE) than did a similar class in Philadelphia ($105,720 to $85,100).

Enrollment. Montgomery County served 39% as many students as did Philadelphia (see Table 4). Nearly three out of every 25 students in Pennsylvania were accounted for by Philadelphia's ADM's, which also exceeded the combined ADM's for the Top 25 and Bottom 25 school districts.

Revenue. Montgomery County schools raised 21% more revenue per ADM than did Philadelphia (see Table 5). Local revenue was the primary source for Montgomery County (79.3%) while state aid was the major source for Philadelphia (50.4%). Federal aid was of minor importance for Montgomery County (1.2%) but provided nearly 10% (9.9%) of Philadelphia's revenue. In sum, Montgomery County schools received approximately 20% of their revenue from outside sources while Philadelphia received more than 60% in this manner.

When revenue and expenditures are compared, Montgomery County had an excess revenue of $207/ADM; Philadelphia had excess revenue of $334/ADM. Had Philadelphia spent all of its

Table 4. Expenditure Contrasts between an Urban and Suburban School Districts

	PA	Montco*	Philadelphia	Ratio
ADM	1,645,969	76,083	195,386	0.39
% of State ADM		4.6%	11.9%	
Exp/ADM	$4828	$6311	$5055	1.25
AIE/ADM	3843	5286	4255	1.24

* Montco--Montgomery County districts (N=22), the wealthiest county bordering Philadelphia.

Table 5. Revenue, Wealth, and Tax Effort Comparisons between an Urban and Suburban Districts

	PA		Montco		Philadelphia		Ratio
	$/ADM	%	$/ADM	%	$/ADM	%	
Revenue Source							
Local	2795	56.8	5167	79.3	2141	39.7	2.41
State	1958	39.8	1272	19.5	2717	50.4	0.47
Federal	168	3.4	79	1.2	531	9.9	0.15
Total	4921	100.0	6518	100.0	5389	100.0	1.21
Wealth							
MV (millions)	217,211		19,619		24,780		
% of State MV				9.0%		11.4%	
MV/ADM	131,965		257,861		126,824		2.03
Tax Effort							
Equalized Mills	21.2		20.0		16.9		1.18
District Mean	20.3 (Median)		20.8		16		1.30
Stand Deviation			4.1				

revenue, its Exp/ADM would still have fallen 15% short of Exp/ADM in Montgomery County.

Wealth. Philadelphia possessed 11.4% of the state's wealth (market value of real property) and 11.9% of its students (ADM). In contrast, Montgomery County had 9.0% of the wealth but only 4.6% of the students. On a per ADM basis, therefore, Montgomery County had more than double (2.03) the MV/ADM of Philadelphia (see Table 5).

Local effort. When all local revenues are compared to market value, the equalized millage rate for Montgomery County is 18% greater than that for Philadelphia (see Table 5). Therefore, in contrast to the usual expectation, the wealthier suburbs (Montgomery County) were taxing their wealth for schools to a greater degree than was the city. Yet in both cases their equalized millage rate was below the statewide rate.

School districts in Montgomery County are fiscally independent of local government. They may set tax rates without direct electorate or municipal approval. Philadelphia, on the other hand, is a fiscally dependent district. It must submit its budget to the city council for approval prior to levying taxes. Moreover, in a typical suburban district, the school tax, in contrast to township and county taxes, is the major local tax while the reverse situation characterizes the city.

Location. Montgomery County borders part of Philadelphia to the city's north and west. The county extends northwestward from Philadelphia 30-35 miles. Those districts in Montgomery County which spend less per student than Philadelphia tend to be the farthest from the city's border. All the districts in the county belong to the Montgomery County Intermediate Unit, one of 29 service agencies in the state. The School District of Philadelphia is an intermediate unit by itself.

Montgomery County is heavily residential near Philadelphia. With the exception of Pottstown, the portion of the county more than fifteen miles from the city is largely rural with small communities. A number of industrial and executive parks are located near the east-west portion of the Pennsylvania Turnpike, which passes through the southern part of the county near Philadelphia. The U.S. Census Bureau reported the 1990 population for Montgomery County as 678,111 and for Philadelphia as 1,585,577. Between 1980 and 1990, Montgomery County's population grew by 5% while Philadelphia's decreased by 6%.

Discussion

Differences in expenditures for schools in Pennsylvania are systematically associated with other school district financial variables. Differences between largely suburban (Top 25 spenders) and rural (Bottom 25 spenders) schools appear more pronounced than between a wealthy suburban area (Montgomery

County) and its big city neighbor (Philadelphia). The differences found support the conclusion that inequalities exist in the financing of public school districts in Pennsylvania.

Although the distribution of state aid favored lower spending schools, they were still short of the revenue collected by the higher spending ones. In order to bring the Exp/ADM in the Bottom 25 to the level of the Top 25, the lower group would have needed an additional $241 million (in 1988-89). Just to have reached the statewide level, this group would have required an additional $96.5 million. If Philadelphia Exp/ADM in 1988-89 were to have equalled that in Montgomery County, Philadelphia would have needed an additional $245 million.

Reliance on the local property tax as a major source of revenue continues to thwart efforts to achieve equality in the distribution of resources for education. The disparity in wealth per student leads to disparity in revenue per student. When compared on market value of real property per student, the higher spending schools (Top 25) had nearly three and a half times more wealth than lower spending schools (Bottom 25). The suburban county (Montgomery) had more than double the wealth per student than did the city (Philadelphia).

When schools differ in local wealth, poorer schools must tax themselves at higher rates than do richer schools to raise comparable sums of revenue. Pennsylvania, moreover, rewards

schools which exert greater effort through its subsidy formula; schools which try harder get more state aid. In this study, however, the higher spending schools were not only comparatively wealthier, they exerted somewhat greater effort in taxing themselves (as measured by equalized mills). If lower spending schools do not exert as much effort in taxing themselves, does an inequity exist? Or, should higher spending and wealthier schools be expected to put forth a progressively greater effort?

Should high spending districts be required to spend less and low spending districts more in order to achieve greater equality in spending? Should all districts value education equally? How should communities which value education but which lack the means to provide it be aided? What lattitude is permissible for differences in valuing education? What about those communities which place a low value on education because their local economy does not require highly educated persons? Because of our economic interdependence, can I afford to let my neighbor undervalue education?

Do differences in revenue and expenditures represent inequalities which are legitimate or do they reflect inequities in the financing system? At what point do these differences create differences in educational quality and opportunity? To what extent do the differences reflect cost differences among regions of the state? If market value per student is an acceptable measure of wealth, is it not also an indicator of

the cost to live in a district? Should teachers, then, be paid higher in order to live in a wealthy district? To the degree that this circumstance exists, unequal expenditures do not necessarily mean inequities. If the same gasoline costs $1.50 per gallon in one town but $1.10 in another, the traveler recognizes that the difference in cost is not a difference in quality.

Inequalities, in the sense of mathematical differences on fiscal indicators, should be measured and identified. Interpreting the meaning of the inequalities, however, is not so simple. The question of equity requires that the differences be assessed in terms of a value system or set of priorities.

Endnotes

1 William W. Cooley, "Inequalities and Inequities in Pennsylvania Public Schools," Pennsylvania Educational Policy Studies No. 2 (17 Nov. 1989), 6.

2 William W. Cooley, "Fiscal Strain in Pennsylvania's School Districts," Pennsylvania Educational Policy Studies No. 8 (17 Feb. 1991), 1.

3 Center for Rural Pennsylvania, Rich Schools--Poor Schools: Challenges for Rural and Urban Pennsylvania, Technical Paper No. 8 (Harrisburg: The Center, July 1991), 1.

4 Center for Rural Pennsylvania, 1.

5 Allan Odden, "School Finance in the 1990's," Phi Delta Kappan 73, no. 6 (1992): 456.

6 Richard G. Salmon, "School Finance Litigation: The Cases of West Virginia and Kentucky," Journal of School Business Management 3, no. 3 (1991): 7.

7 Pennsylvania Department of Education, Selected Expenditure Data for Pennsylvania Public Schools, 1988-89 (Harrisburg: PDE, 1991); and Pennsylvania Department of Education, Selected Revenue Data and Equalized Mills for Pennsylvania Public Schools, 1988-89 (Harrisburg: PDE, 1991).

8 Walter R. Borg and Meredith D. Gall, Education Research: An Introduction 5th ed. (New York: Longman, Inc., 1989), 544.

9 Fred N. Kerlinger, Foundations of Behavioral Research 2nd ed. (New York: Holt, Rinehart and Winston, Inc., 1973), 307.

10 See Allan R. Odden and Lawrence O. Picus, School Finance: A Policy Perspective (New York: McGraw-Hill, Inc., 1992), 66.

11 Odden and Picus, 65.

12 See Jonathan Kozol, Savage Inequalities: Children in America's Schools (New York: Crown Publishers, Inc., 1991).

13 PDE, Selected Expenditure Data, 134.

14 PDE, Selected Revenue Data and Equalized Mills, 45.

Appendix

List of School Districts

Top 25 Districts on Exp/ADM

(Alphabetical by County)

Allegheny:	Bethel Park S.D., Bethel Park
	Chartiers Valley S.D., Pittsburgh
	Cornell S.D., Coraopolis
	Fox Chapel Area S.D., Pittsburgh
	Montour S.D., Coraopolis
	Pittsburgh S.D., Pittsburgh
Bucks:	Neshaminy S.D., Langhorne
	New Hope-Solebury S.D., New Hope
Chester:	Great Valley S.D., Devault
	Tredyffrin-Easttown S.D., Berwyn
Delaware:	Marple Newtown S.D., Newtown Square
	Radnor Township S.D., Wayne
	Rose Tree Media S.D., Media
	Wallingford Swarthmore S.D., Wallingford
Montgomery:	Abington S.D., Abington
	Cheltenham Township S.D., Elkins Park
	Colonial S.D., Plymouth Meeting
	Jenkintown S.D., Jenkintown
	Lower Merion S.D., Ardmore
	Lower Moreland S.D., Huntingdon Valley
	Norristown Area S.D., Norristown

Springfield Township S.D., Oreland

Upper Dublin S.D., Dresher

Upper Merion Area S.D., King of Prussia

Wissahickon S.D., Ambler

Bottom 25 Districts on Exp/ADM

Bedford:	Chestnut Ridge S.D., Fishertown
Blair:	Claysburg-Kimmel S.D., Claysburg
	Spring Cove S.D., Roaring Spring
	Tyrone Area S.D., Tyrone
Cambria:	Forest Hills S.D., Sidman
	Northern Cambria S.D., Barnesboro
Centre:	Bald Eagle Area S.D., Wingate
Clarion:	Redbank Valley S.D., New Bethlehem
Erie:	North East S.D., North East
	Union City Area S.D., Union City
Fayette:	Albert Gallatin Area S.D., Masontown
Franklin:	Chambersburg Area S.D., Chambersburg
Huntingdon:	Mount Union Area S.D., Mount Union
Lancaster:	Elizabethtown Area S.D., Elizabethtown
Lycoming:	East Lycoming S.D., Hughesville
Perry:	Newport S.D., Newport
	West Perry S.D., Elliottsburg
Schuylkill:	Pine Grove Area S.D., Pine Grove
Somerset:	Berlin Brothersvalley S.D., Berlin
	Conemaugh Township Area S.D., Davidsville

Meyersdale Area S.D., Meyersdale

Somerset Area S.D., Somerset

Windber Area S.D., Windber

Venango: Titusville Area S.D., Titusville

York: Spring Grove Area S.D., Spring Grove

Montgomery County Districts

Abington S.D., Abington

Bryn Athyn (operates no schools), Bryn Athyn

Cheltenham Township S.D., Elkins Park

Colonial S.D., Plymouth Meeting

Hatboro-Horsham S.D., Horsham

Jenkintown S.D., Jenkintown

Lower Merion S.D., Ardmore

Lower Moreland Township S.D., Huntingdon Valley

Methacton S.D., Fairview Village

Norristown Area S.D., Norristown

North Penn S.D., Lansdale

Perkiomen Valley S.D., Collegeville

Pottsgrove S.D., Pottstown

Pottstown S.D., Pottstown

Souderton Area S.D., Souderton

Spring-Ford Area S.D., Collegeville

Springfield Township S.D., Oreland

Upper Dublin S.D., Dresher

Upper Merion Area S.D., King of Prussia

Upper Moreland Township S.D., Willow Grove

Upper Perkiomen S.D., East Greenville

Wissahickon S.D., Ambler